EXHIBIT 33

Case 2:10-cv-00106-LRH-VCF Document 262-18 Filed 04/27/12 Page 2-of 5 PeopleSoft Upgrades CEDARCR



CHALLENGES

Federal, State, County, City and local Community Governments, Municipalities, Boards, Authorities, and Commissions must balance the costs of upgrading and maintaining technology to stay current and supported, while providing the optimal level of functionality to maximize productivity in the end user community, but with limited funds for technology (hardware, software, and training and support stafff); and in many cases, limited access to knowledgeable functional resources who are already spread too thin.



Many of today's Public Sector organizations, large and small, are struggling to keep their PeopleSoft Enterprise Resource Management Systems current with respect to technology and functionality. As technology continuously changes, Oracle continues to provide advancements and enhancements to the architecture and functionality of their PeopleSoft product lines. Oracle's recent acquisition of PeopleSoft has added a new dimension of variables with the announcement of their new FUSION product line, their application upgrade path plans, and long-term customer support plans for PeopleSoft.

In order to deliver world-class Customer Service, many Public Sector entities have invested in and implemented Oracle/PeopleSoft solutions in unique combinations of applications including HCM, FMS, EPM, SCM, PA, SA, and CRM on a variety of platforms such as Oracle, SQL Server, Sybase, and DB2.

Presenting CedarCrestone

CedarCrestone understands public sector organizations have unique requirements that vary across state, county, city and local levels of government. CedarCrestone also understands the limitations of staff, training, funding, and equipment that face many public sector organizations today. Upgrades are intense, complex and resource consuming. Upgrades must be approached with sponsorship, commitment, and dedicated and experienced team members from every organization to ensure success. As PeopleSoft applications continue to evolve and offer more functionality to end users, the nature of the upgrade process also changes, as does the necessary skill sets required to perform the upgrades. Many Public Sector organizations do not have the funding, and or cannot justify training their technical support teams with each new release. This is where CedarCrestone can help.

CedarCrestone Experience

CedarCrestone is a full-service Information Technology Professional Services firm specializing in PeopleSoft Implementations and Upgrades. We have a dedicated Public Sector practice, staffed by Project Managers, Functional and Technical PeopleSoft experts who are experienced with the nuances of Public Sector. CedarCrestone consultants average 10 years experience working with PeopleSoft in a hands-on capacity. CedarCrestone offers a complete line of services that are essential in delivering an upgrade solution. Upgrade services include, but are not limited to, the following:

- Project Management and Strategic Planning
- · Fit/Gap Analysis and Functional Assessment
- Technical and Security Upgrading
- Re-application and or Retrofitting of Customizations
- Application of critical Tax Updates
- Service Paks and Maintenance Bundles
- Post Production Support

While most of CedarCrestone's clients prefer to participate in the process and have the Upgrade performed onsite at their facility, CedarCrestone also offers a more stream-lined and cost-effective Upgrade Lab Solution, using a state-of-the-art data center.

With 16 years of history as an Oracle|PeopleSoft partner, CedarCrestone has been recognized as the 2005 "PeopleSoft Partner of the Year" Titan Award recipient and was most recently recognized by Oracle as the 2007 "PeopleSoft Solution" Titan Award Winner. CedarCrestone is also a PeopleSoft customer. CedarCrestone currently runs 23 PeopleSoft modules implemented in the HCM, FMS, and CRM suites, which we manage, maintain, and upgrade in our data center.

CedarCrestone Managed Services

CedarCrestone offers a complete line of Managed Services including hosting, application management and upgrade services. Managed services "upgrade" offerings compliment those available through consulting services and provide our clients with differentiable flexibility and economic advantage. For those clients upgrading internally, but lacking the technical personnel to execute the upgrade, we offer a remote technical upgrade service. For the clients that find value in the upgrade lab's "instant infrastructure", we offer upgrade lab services. Both lab upgrade services and remote upgrade services flexibly integrate with your upgrade project and are economically attractive options. Our managed services group can likewise be tapped for economical access to development capabilities and technical/functional support services. See next page for more details about these services.

CedarCrestone PeopleSoft Upgrade Services

CedarCrestone offers a broad range of services to Public Sector clients. CedarCrestone's solutions are as unique as our client organizations, and each of their needs. Each client has different needs when it comes to upgrades. CedarCrestone's services are flexible and can be tailored to each project. A few of the more common upgrade services we offer are listed below.

Complete Upgrade

CedarCrestone will supply project leadership, functional and technical resources to work at the client site, closely with the client's organization, transferring knowledge every step of the way. Project planning, strategy development, readiness assessments are performed, detailed Fit/Gap analysis is performed, documentation, testing and training materials development, testing, training, the technical upgrade, retrofitting customizations, upgrading reports an interfaces, reapplying security, moving to production, and post production support are all part of the typical Complete Upgrade.

CedarCrestone Managed Services Projects		
Client	Project	Services
Boston Water and Sewer Commission	HCM 7.5 -> 8.4 FMS 7.5 -> 8.4	HR, Ben, Pay, ePay, Commitment Accounting GL, AM, AP, PO, Commitment Control
City of Boston, MA	HCM 8.0 SP1 -> 8.9 MP2 Upgrade Project Oversight	HR, Benefits, Payroll, Time and Labor, Self Service, Enterprise Portal
City of Ontario, CA	HCM 8.3 -> 8.9 Fit/Gap Analysis FMS 7.5 -> 8.8 Remote Upgrade	HR, Ben, Pay, T&L GL, AM, AP, PO, AR, BI, Commitment Control
City of Lethbridge Alberta, Canada	HCM 8.0 sp1 -> 8.9 Fit/Gap Analysis	HR, Ben, Pay, T&L, Training, Labor Rel. Health & Safety, Disciplinary Action, Ee Self Service
New York State Office of the State Comptroller	HCM 7.02 -> 8.3 Upgrade, Devel. BPI/BPR, CM Change Mgmt	HR and Payroll Portal Strategy, Self Service Strategy End User Training
Fluor Hanford	Pension Admin PA 8.0SP1 -> 8.9 Upgrade	Functional Expertise and Advisory Upgrade Services
Milwaukee Public Schools	HRMS 7.51-8.8 Upgrade	HR, Ben Admin, Payroll Upgrade, Previewed T&L, Pension
MassPort	FMS 7.51 -> 8.8 Upgrade	GL, AP, PO, AM, AR, BI, BU
Metro (Portland)	HCM 8.3 SP1 -> 8.9 Fit/Gap Analy- sis	HR, Benefits, Payroll
US FDA	FMS 7.02 – 8.4 SP1 Upgrade Training	FMS/AM, Database Platform Migration, Production Support

NY Workmens' Compensation Board	FMS 7.02 – 8.8 SCM 7.02 – 8.8 Upgrades	GL, AP, AR, AM Procurement, Inventory
City of Milwaukee	HR and FMS Hosted Solution Upgrade: HR 7.02 – 8.3 FMS 7.5 – 8.8	HR, Benefits Admin, Payroll INV, PO, AP, GL, AR, Commitment Control
City of Provo, Utah	FMS 7.5 -> 8.8 Application Management Support, Help Desk	GL, AP, PO, AR, BI, Budgets, Commitment Control
Port Authority of New York & New Jersey	HCM 7.02 -> 8.3 Upgrade, Application Management Ser- vices	HR, Ben Admin, Payroll, T&L
San Diego County Water Authority	HCM 8.9 Upgrade FMS 8.8 Upgrade Upgrade Lab	HR, Ben, Pay, T&L GL, AM, AP, PO
Cedar Falls Utilities	HRMS 8.0 -> 8.8 FMS 7.5 -> 8.8 Upgrade Lab	HR, Benefits, Payroll, GL, AM, AR, BI, AP, PO, INV, Projects

Preview - Fit/Gap Upgrade

CedarCrestone's consultants know the existing versions of PeopleSoft and are experts in the newest releases. Many client organizations utilize CedarCrestone's consultant's knowledge to give them insight to what is changing, what new functionality is being offered, how to implement it, and what potential impact it could have on existing customizations. This service is performed quickly by functional resources, and is intended to introduce an organization to the larger technical upgrade that follows later.

Advisory Upgrade Services

CedarCrestone consultants are supplied to our clients on a scheduled, as-needed basis. Clients utilizing this service often do so to supplement their internal staff with skills that they have a vulnerability or shortage in—such as Project Oversight, Project Management, Functional expertise, or a specific Technical skill. A client may need help implementing new functionality being offered, or to help upgrade reports and interfaces. Each client's needs are unique.

Lab Upgrade

CedarCrestone offers an Upgrade Lab solution inclusive of the facilities, infrastructure, and technical resources to efficiently upgrade your PeopleSoft applications. The upgrade lab staff is comprised of technical upgrade experts that replicate finely honed technical upgrade steps on instant upgrade infrastructure. All lab based activities are integrated into the overall client upgrade project. The client database is copied and sent to CedarCrestone's lab where the initial pass and several test moves to production are completed. Since clients are provided with secure access to the lab environment, client side fit/gap analysis, configuration, development, testing and training can occur simultaneously. The client's technical environment and infrastructure is configured prior to completing the third test move and all remaining upgrade work shifts to the client's site where support is provided through the final go-live weekend. Clients with infrastructure constraints, limited technical resources, or desiring expedited upgrade processes often benefit from leveraging a Lab Upgrade.

Remote Upgrade

A remote upgrade is similar in process to the lab upgrade described above, but executed remotely by a skilled CedarCrestone technical upgrader using secure access to the client's upgrade environment and infrastructure. Remote upgrades can be attractive when clients do not have the technical resources to execute the upgrade, but have sufficient upgrade infrastructure that is accessible remotely. Those clients with special security concerns, high levels of customization, high volume environments, or unique infrastructure demands may also benefit from a remote upgrade.

Hosted Upgrade

CedarCrestone manages a state of the art data center where we host and administer over 26 distinct client PeopleSoft production environments, including our own. Clients opting to transition their production hosting responsibilities to CedarCrestone can do so as they complete lab based upgrades. Lab upgrades can be an optimal transition point for clients wishing to fully transition to a CedarCrestone hosted environment.

Tailored Upgrade Approach

CedarCrestone clients are unique and may benefit from combining aforementioned upgrade services into a tailored approach. For example, many clients utilize the services of our Upgrade lab, while supplementing their project with additional onsite functional resources that serve in an advisory capacity, in order to minimize risk, and to expedite the project.

CedarCrestone is an experienced PeopleSoft Upgrader, and a well-regarded certified PeopleSoft partner, and member of the Oracle Partner Network. CedarCrestone offers the following services to Public Sector Clients with respect to PeopleSoft Upgrades in the Human Capital Management (HCM), Financial Management System (FMS), Enterprise Performance Management (EPM), Supply Chain Management (SCM), Pension Administration (PA), and Student Administration (SA) applications:

Advisory Services

Strategy
Project Oversight
Project Auditing
IV&V – Independent Validation and
Verification

Strategic/Assessment Services

Project Readiness Assessment Infrastructure/Arch Assessment Portal Assessment/Strategy Self Service Assessment/Strategy

Management Consulting Services

Business Process Innovation
Business Process Reengineering
Business Case Development
Change Management
Communications

Post Production Support

Project Management Functional Leadership Technical Leadership Quality Review

Project Management Service

Planning Resourcing/Budgeting Project Approach/Strategy Day-to-Day Management Progress Tracking Progress Reporting

Functional Project Leadership

Preview and Fit/Gap Sessions
Analysis/Design
Configuration/Set-Up
Data Conversion Mapping
Testing
Training
Customization/Modification Review
Implementation of new functionality
Employee Self Service
Manager Self Service
Security Design/Review/Testing
Review/Testing of Tax Updates
Review/Testing of Patches/Bug Fixes

Technical Project Leadership

Planning Software Installation **Technical Upgrade Processes** Move to production Conversion and Go-Live Retrofitting of Customizations **Retrofitting of Modifications** Upgrading Reports and Interfaces Application of Patches/Bug Fixes Application of Maintenance Bundles and Service Packs Application of Tax Updates Security Design/Implementation and Upgrade **Database Administration** System Administration Infrastructure/Architecture Configuration and Tuning Portal Implementation Employee Self Service/Manager Self Service Implementation

CedarCrestone: Turning Software into Solutions

Analyze • Strategize • Design • Implement • Deploy • Upgrade • Manage • Optimize • Host

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About CedarCrestone